



**Office of Juvenile Affairs
Oklahoma Youth Academy Charter School
Board of Director's Meeting
September 17, 2018**



BKD ENTERPRISE RISK SOLUTIONS

**OKLAHOMA PERFORMANCE AUDITS
OFFICE OF JUVENILE AFFAIRS**

**CHARLIE WRIGHT, CPA, CIA, CISA
SEPTEMBER 17, 2018**

BKD^{LLP}
CPAs & Advisors

OUR GOALS FOR TODAY

1

Introductions

2

Objectives

3

Scope of Work

4

Deliverables

5

BKD – Enterprise Risk
Solutions

6

Project Approach

7

Initial Planning

8

Next Steps

INTRODUCTIONS

► Engagement Executive – Charlie Wright, CPA, CIA, CISA

- Located in the Oklahoma City, Oklahoma office
- Leads BKD's enterprise risk management (ERM) practice
- 15 years experience leading major internal audit functions
- 15 years experience managing and reengineering large complex processes
- Executive Committee of the global board of the Institute of Internal Auditors (IIA)
 - ❑ 2016 - 2018 Vice Chairman – Professional Guidance, Public Sector
- Will oversee, coordinate and facilitate the engagement



OBJECTIVES



This engagement has four (4) primary objectives:

Objective 1 (Mandates Analysis) - Conduct a comprehensive diagnostic analysis of services provided to determine if the services are legally mandated

Objective 2 (Performance) - Conduct a comprehensive assessment and determine if performance is measured for achieving or non-achieving against established goals and objectives

Objective 3 (Structure and Budgeting Process) - Conduct a comprehensive assessment of the organizational structure of the agency to determine if it is designed to reach the maximum potential

Objective 4 (Opportunities) – As a result of the findings in Objectives #1-#3, to recommend opportunities for any or all of the following: cost savings, revenue generation/recovery, elimination of services, private sector provider of services, identification of best practices that can be implemented, public/private partnerships, consolidation, outsourcing, and statutory and/or regulatory changes

SCOPE

Scope of Work: (Efficiency and Cost-Savings Opportunities)

Explore savings that may be derived either directly through expenditure reductions, indirectly through enhanced investment or expenditures that may result in greater efficiencies or productivity, or through process changes of any kind including, but not limited to, the following areas:

Government Role

Service Levels

Service Delivery

Consolidation

Shared Services (Internal and/or external)

Leveraging foundations and/or grants

Technology

Privatization

Facilities

Revenue discovery, recovery, and collection

Prioritized recommendations

A TAILORED APPROACH

OUR FIVE-PHASE APPROACH TO CONSULTING ENGAGEMENTS

1 - Planning

2 - Interviews

3 – Process Analysis

4 – Testing /Evaluation

5 – Recommendations

- » Engagement focuses on areas of opportunities
- » Assess processes/controls
 - Interviews
 - Questionnaires
 - Walkthroughs
- » What we will expect from you
 - Availability of staff
 - Timely communication throughout the project
 - Accurate information provided within mutually agreed-upon time frames
 - Assistance with data requests
- » What you should expect from BKD
 - Avoidance of unwanted surprises
 - Proactive communication
 - Attentive and responsive consultants

HIGH LEVEL PROJECT PLAN

Phase I – Preliminary Report

Project kick-off & client steering committee establishment
Create high-level project plan, including success factors
Review structure, budget appropriation & financial statements through interviews & data analysis
Walkthrough processes & diagnose legal mandates through interviews, process reviews & stakeholder workshops
Perform interviews, review strategic & tactical agency activities
Identify opportunities for improvement
Develop recommendations

August 16, 2018
August 17 – 31, 2018

September 1 - 15, 2018

September 10 – 30, 2018
September 10 – 30, 2018
October 1–31, 2018
October 1–31, 2018

Phase II – Final Report

Create implementation plan
Identify critical steps, including statutory & regulatory changes
Identify short-, near- & long-term improvement opportunities
Develop key benchmarks (performance measurements)
Develop implementation timeline

November 1–30, 2018
November 15–30, 2018
December 1–15, 2018
December 15–31, 2018
December 31, 2018



PROJECT STATUS

OJA Steering Committee has been identified

Secure information exchange has been established (BKDConnect)

Contact list has been created

Formal kick-off meeting was held on Monday and interviews have begun

Weekly status updates (4 so far) have been occurring

Initial data request list – most of the requested information has been provided

Board members will be contacted soon to obtain input

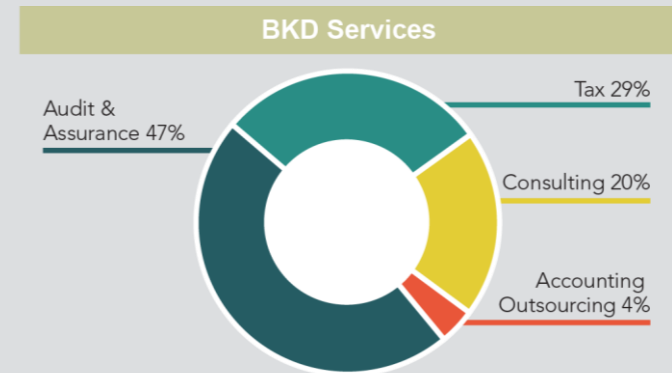
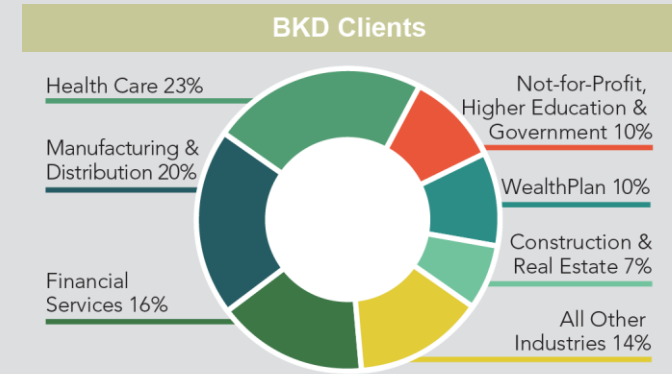


Charlie Wright, CPA, CIA, CISA // Director
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THANK YOU!

BKD AT A GLANCE

- ▶▶ **Clients** – Government entities, private and publicly-traded companies, not-for-profit organizations and individuals
- ▶▶ **Total Personnel** – Approximately 2,600
- ▶▶ **Partners and Principals** – Approximately 280
- ▶▶ **Founded** – 1923
- ▶▶ **Locations** – 36 offices serving clients in all 50 states and internationally



WHAT YOU CAN COUNT ON FROM BKD



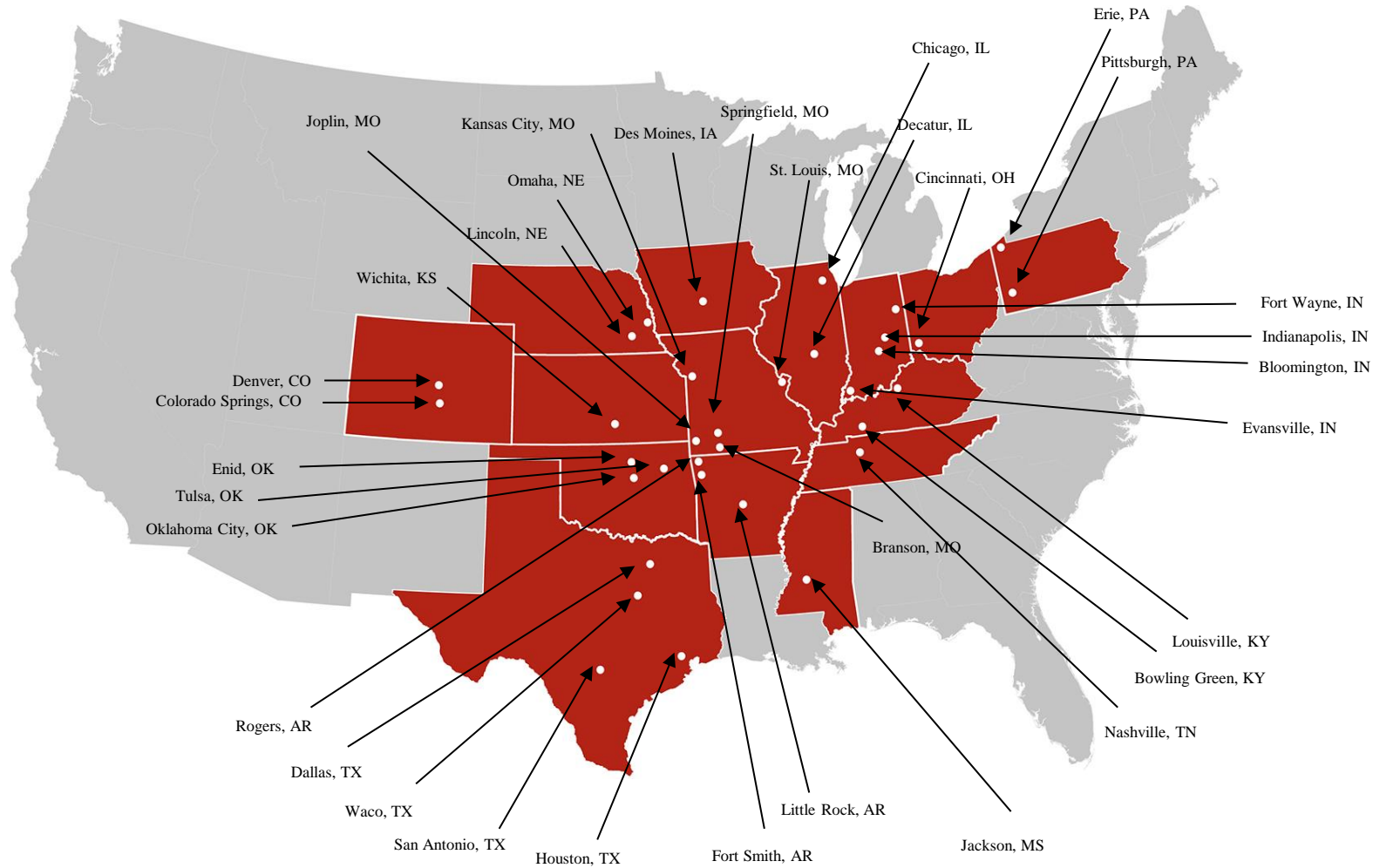
▶▶ BKD's unmatched client service standards

■ Our attentive service philosophy, **The BKD Experience**, sets the firm's expectations for serving clients. You can count on

- || Integrity First
- || True Expertise
- || Professional Demeanor
- || Responsive Reliability
- || Principled Innovation

experience **BKD**^{LLP}
CPAs & Advisors

BKD OFFICE LOCATIONS



BKD - THOUGHT LEADERSHIP

- ▶▶ **BKD Thoughtware®** webinars, seminars and articles (500+)
- ▶▶ Stay informed about emerging issues
- ▶▶ Updates on changes in regulations and accounting and tax methods
- ▶▶ Recent Topics
 - *Cyber Risk: What Not-for-Profit Management and Boards Need to Know*
 - *Ready to Roll with the New NFP Reporting Standard?*
 - *IRS Audits of Governmental Entities; Lessons Learned from the Trenches*
 - *How the Cloud Can Create Unity Within NFPs*
 - *2018 GASB Update*



“Unmatched client service isn’t just a slogan at BKD; it’s the backbone of our culture.”

Theodore D. Dickman, CPA
Chief Executive | BKD, LLP



**Office of Juvenile Affairs
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RULE PROMULGATION

SB 1005



RULE PROMULGATION

SB 1005



SB 1005 Human Trafficking

Senator Griffin & Representative Kannady

~~E. Upon a showing that a minor may be a victim of human trafficking or sexual abuse, the law enforcement officer shall immediately notify the Department of Human Services and the minor shall be transferred to the custody of the Department of Human Services.~~ Any peace officer or employee of a district court, juvenile bureau or Office of Juvenile Affairs who has reasonable suspicion that a minor may be a victim of human trafficking and is in need of immediate protection shall assume protective custody over the minor and immediately notify the Department of Human Services. The minor shall be transferred to the emergency custody of the Department pursuant to the provisions of Section 1-4-201 of Title 10A of the Oklahoma Statutes. While in custody of the Department, the minor shall be provided with any necessary emergency social services which include, but shall not be limited to, medical examination or treatment, or a mental health assessment.




OJA PROPOSED RULE

377:10-16-1 Human Trafficking

Pursuant to 21 O.S. § 748.2(E), any Office of Juvenile Affairs employee who reasonably suspects that a minor may be a victim of human trafficking, as defined by 21 O.S. § 748, and is in need of immediate protection the employee shall take the following steps:


1. Call local law enforcement to take custody of the child pursuant to 10A O.S. §1-1-105(54) and 10A O.S. § 1-4-201.
2. Immediately call in a referral to the OKDHS hotline.




21 O.S. § 748

Definition of Human Trafficking

"Human trafficking" means modern-day slavery that includes, but is not limited to, extreme exploitation and the denial of freedom or liberty of an individual for purposes of deriving benefit from that individual's commercial sex act or labor;





10A O.S. § 1-1-105(54)

Protective Custody

“Protective custody” means custody of a child taken by a law enforcement officer or designated employee of the court without a court order;



10A O.S. § 1-4-201

Protective Custody

1. By a peace officer or employee of the court, without a court order if the officer or employee has reasonable suspicion that:
 - a. the child is in need of immediate protection due to an imminent safety threat,
 - b. the circumstances or surroundings of the child are such that continuation in the child's home or in the care or custody of the parent, legal guardian, or custodian would present an imminent safety threat to the child, or
 - c. the child, including a child with a disability, is unable to communicate effectively about abuse, neglect or other safety threat or is in a vulnerable position due to the inability to communicate effectively and the child is in need of immediate protection due to an imminent safety threat; or



SB 1005 (continued)

After protective custody

Law enforcement and the Department of Human Services shall conduct a joint investigation into the claim.

The minor shall remain in the custody of the Department of Human Services until the investigation has been completed, but for no longer than ~~seventy-two (72) hours~~ two (2) judicial days, for the show-cause hearing. The Department may release the minor to the custody of a parent or legal guardian if it determines the minor will not be subject to further exploitation. If no such determination is made, the minor shall be subject to the deprived child provisions of the Oklahoma Children's Code and made eligible for appropriate child welfare services.



SB 1005 (continued)

After protective custody

~~If criminal charges were filed against the minor and the investigation shows, at the show-cause hearing, that it is more likely than not that the minor is a victim of human trafficking or sexual abuse, then the criminal charges against the minor shall be dismissed and the Department of Human Services case and services shall proceed~~
The minor shall not be subject to juvenile delinquency proceedings for prostitution or other nonviolent misdemeanor offenses committed as a direct result of being a victim of human trafficking. It shall be an affirmative defense to delinquency or criminal prosecution for any misdemeanor or felony offense that the offense was committed during the time of and as the direct result of the minor being the victim of human trafficking.



**Office of Juvenile Affairs
Oklahoma Youth Academy Charter School
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September 17, 2018**

FINANCE REPORT

September 2018 Board Meeting
Financial Reports for the Month Ending August 31, 2018

FY-2019 Operation/Capital Budget Projections

As of August 31, 2018



Year-To-Date Expenditures
\$8,570,991



Balance as of 08/31/2018
\$63,822,301



Less: Remaining Travel Budget
\$169,451



Less: Pending Encumbrances
\$22,000,000



Encumbrances
\$36,763,026



Less: Remaining Payroll Budget
\$38,603,729



Less: Restricted Funds
\$513,066



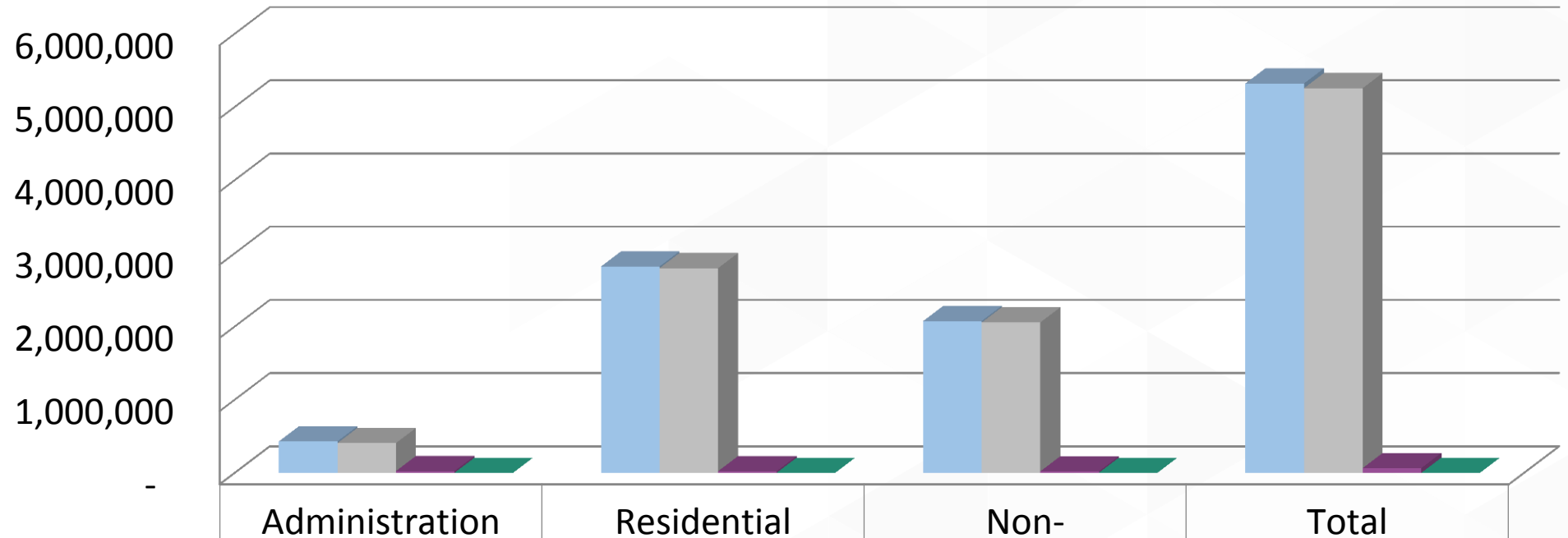
Available Balance as of 08/31/2018
\$2,556,055



FY-2019 Budget Work Program \$109,176,318

FY-2019 Payroll Costs

As of August 31, 2018



■ YTD Budget	428,269	2,818,151	2,072,963	5,319,383
■ YTD Expenditures	405,083	2,796,253	2,053,980	5,255,316
■ YTD Actual to Budget Variance	23,186	21,898	18,984	64,067
■ % Variance	5.4%	0.8%	0.9%	1.2%

GENERAL REVOLVING FUND REVENUE As of August 31, 2018



Revenue Source	FY-19 Budget	Budget to Date	Receipts	In-Transit	Over (Under) Variance
SSI and SSA	\$ 205,000	\$ 34,166.67	\$ 20,362	\$ -	\$ (13,805)
Income from Rent	9,576	1,596	5,297	-	3,701
Charter School State Aid/Grants	1,025,909	170,985	137,109	-	(33,876)
School Breakfast/Lunch Program	243,000	40,500	20,158	-	(20,342)
Refunds & Reimbursements	364,944	60,824	21,206	-	(39,618)
Sales	15,000	2,500	3,208	-	708
Child Support	200,000	33,333	17,681	-	(15,652)
Other Receipts	77,500	12,917	2,823	-	(10,093)
Total Revolving Funds	\$ 2,140,929	\$ 356,822	\$ 227,844	\$ -	\$ (128,977)

Federal Programs Revenue

As of August 31, 2018

FFP Revolving Fund	Projected Annual Revenue	Projected YTD Revenue	Actual Revenue	In-Transit	Variance
Residential Behavior Management Services (RBMS)	\$ 5,100,000	\$ 850,000	\$ 338,547	\$ 343,585	\$ (167,868)
Targeted Case Management (TCM)	\$ 2,500,000	\$ 416,667	\$ 234,162	\$ 181,461	\$ (1,044)
IV-E Shelter	\$ 87,000	\$ 14,500	\$ -	\$ 45,741	\$ 31,241
Indirect Cost Reimbursement (OHCA)	\$ 140,000	\$ 23,333	\$ -	\$ -	\$ (23,333)
Grants (EOP/JABG/Formula/PREA) Fund 4XX	\$ 938,130	\$ 156,355	\$ 108,109	\$ -	\$ (48,246)
DAC-RSAT/PREA	\$ 36,813	\$ 6,136	\$ 1,056	\$ -	\$ (5,079)
Total	\$ 8,801,943	\$ 1,466,991	\$ 681,874	\$ 570,787	\$ (214,330)

700 FUND ACCOUNTS

As of August 31, 2018

TRUST FUND

Established to account for all the funds a juvenile received or expended while in OJA custody.

Cash Balance as of 08/31/2018 was **\$234,137
Approximately \$16,505.11 is current

701

CANTEEN FUND

Established to account for all the funds a juvenile received or expended while in OJA custody.

Cash Balance as of 08/31/2018 was **\$7,332**

702

DONATION FUND

Established to account for all the funds a juvenile received or expended while in OJA custody.

Cash Balance as of 08/31/2018 was **\$1,311**

703

VICTIM RESTITUTION FUND

Established to account for all the funds a juvenile received or expended while in OJA custody.

Cash Balance as of 08/31/2018 was **\$6,110**

704

EMERGENCY PURCHASES

As of August 31, 2018



No	Location	Description	Amount
NONE			

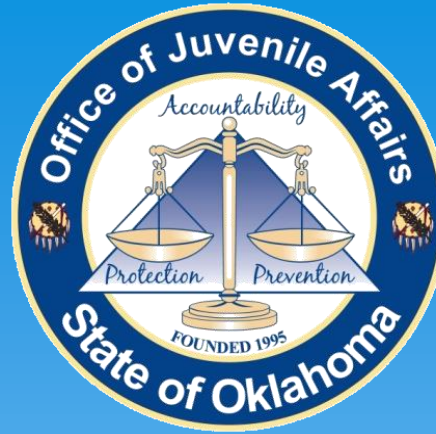
SOLE SOURCE PURCHASES

As of August 31, 2018

No	Location	Description	Amount
SS2019-08	Statewide	DSL Lines JSU/COJC	\$6,400.00



**Office of Juvenile Affairs
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Fiscal Year 2020 Budget Request

Steve Buck
Executive Director
steven.buck@oja.ok.gov

Vision for Office of Juvenile Affairs

- ❖ Education
- ❖ Career & Vocation
- ❖ Health
- ❖ Healthy Relationships

4-Part Budget Approach

- * **Maintenance of Service Levels**
- * **Program Needs**
- * **Capital Improvement Projects**
- * **Long-Range Improvement Plan**

total:

\$10,963,000

Maintenance

- * Legislative and policy changes that will require additional costs for OJA to maintain current levels of services*
- * GPS Program (expand to include real-time monitoring for residential youth on pass or upon initial release and increased use as alternative to detention) - \$650,000**
- * Detention Insurance - \$103,000**
- * Leap Year – \$75,000**
- * Restore FY15 & FY16 Base Reductions - \$2.85 million**
 - * Funding to support new programs for prevention, diversion and alternatives to detention. This will represent opportunities for new partnerships as well as potentially enhancing existing contracts with Youth Service Agencies, Detention Providers and Group Home Operators.**

Total:

\$3,678,000

Program Needs

- * Enhancing Residential Treatment Services \$718,000
- * Employee incentives - \$500,000
 - * Performance Pay
 - * Virtual Health Visits
 - * 20 year retirement for direct care workers
- * Group Home Rate Equalization - \$2,800,000
- * Data Driven Decision Making - \$359,000+
- * Focus on Family Engagement - \$343,000

Total:

\$4,720,000

Capital Improvement Projects

- * Tech Modernization - \$410,000
- * ERP – \$400,000
- * Body Scanner – \$150,000
- * Career Tech Equipment – \$400,000
 - * Driving Simulator
 - * Welding Equipment
 - * Auto Mechanics Equipment

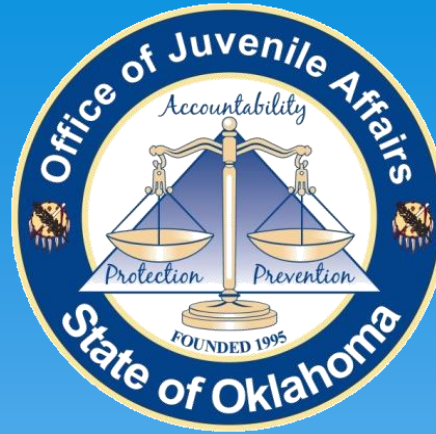


\$1,360,000

Mid to Long Range Strategic Needs

- * Increased Foster Care and Therapeutic Foster Care – \$179,000
- * Transitional Housing (Community) – \$615,000
- * Workforce Development/Specialists – \$103,000
- * College/Tech Specialists – \$205,000
- * OJA College – \$103,000

\$1,205,000



Questions?

Steven Buck
Executive Director
steven.buck@oja.ok.gov
FY2018 Board Presentation



**Office of Juvenile Affairs
Oklahoma Youth Academy Charter School
Board of Director's Meeting
September 17, 2018**



Oklahoma Youth Academy Charter School
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
School Year 2017-2018
As of August 31, 2018

<u>School Year 2017-2018</u>	OJA General and Revolving Funds	Fund 250	Totals as of 08/31/2018	COJC (972)	SOJC (975)	Total
Revenues						
State Aid	\$ -	\$ 769,819.20	\$ 769,819.20	\$ 384,909.62	\$ 384,909.58	\$ 769,819.20
Title I N&D	-	153,772.93	153,772.93	76,089.97	77,682.96	153,772.93
Title I NCLB		44,639.21	44,639.21	24,125.49	20,513.72	44,639.21
IDEA-B		33,850.29	33,850.29	23,400.70	10,449.59	33,850.29
STEM		973.80	973.80	973.80	-	973.80
Child Nutrition Program _Breakfast	-	93,709.06	93,709.06	49,752.25	43,956.81	93,709.06
Child Nutrition Program _Lunches	-	149,393.93	149,393.93	79,310.89	70,083.04	149,393.93
Refunds		2,199.93	2,199.93	2,051.80	148.13	2,199.93
Office of Juvenile Affairs **	1,428,275.87		1,428,275.87	796,127.03	632,148.84	1,428,275.87
Total Revenues	\$ 1,428,275.87	\$ 1,248,358.35	\$ 2,676,634.22	\$ 1,436,741.55	\$ 1,239,892.67	\$ 2,676,634.22
Expenditures						
Payroll Expenses	\$ 1,341,666.93	\$ 912,575.93	\$ 2,254,242.86	\$ 1,185,784.54	\$ 1,068,458.32	\$ 2,254,242.86
Professional Services	9,200.00	1,150.00	10,350.00	5,175.00	5,175.00	10,350.00
Training and Travel	6,801.54	2,678.02	9,479.56	5,351.56	4,128.00	9,479.56
Operational Expenses	63,080.10	169,477.47	232,557.57	104,856.47	127,701.10	232,557.57
Equipment and Library Resources	7,527.30	576.00	8,103.30	3,763.65	4,339.65	8,103.30
Total Expenditures	\$ 1,428,275.87	\$ 1,086,457.42	\$ 2,514,733.29	\$ 1,304,931.22	\$ 1,209,802.07	\$ 2,514,733.29
Excess of revenues over (under) expenditures	\$ -	\$ 161,900.93	\$ 161,900.93	\$ 131,810.33	\$ 30,090.60	\$ 161,900.93
Fund Balances July 1, 2017	-	86,205.15	86,205.15	19,770.36	66,434.79	86,205.15
Fund Balances 2016-2018 School Year	\$ -	\$ 248,106.08	\$ 248,106.08	\$ 151,580.69	\$ 96,525.39	\$ 248,106.08
**OJA Funds						
Fund 19701	\$ 216.68					
Fund 19801	\$ 1,110,835.69					
Fund 20500	\$ 317,223.50					
	\$ 1,428,275.87					



Oklahoma Youth Academy Charter School
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
School Year 2018-2019
As of August 31, 2018

<u>School Year 2018-2019</u>	OJA General and Revolving Funds	Fund 250	Totals as of 08/31/2018	COJC (972)	SOJC (975)	Total
Revenues						
State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title I N&D		133,497.44	133,497.44	73,026.89	60,470.55	133,497.44
Title I NCLB		-	-	-	-	-
IDEA-B		3,611.77	3,611.77	-	3,611.77	3,611.77
STEM		-	-	-	-	-
Child Nutrition Program _Breakfast		7,404.87	7,404.87	3,793.35	3,611.52	7,404.87
Child Nutrition Program _Lunches		12,752.87	12,752.87	6,544.97	6,207.90	12,752.87
Refunds		-	-	-	-	-
Office of Juvenile Affairs **	267,659.09		267,659.09	129,824.83	137,834.26	267,659.09
Total Revenues	\$ 267,659.09	\$ 157,266.95	\$ 424,926.04	\$ 213,190.04	\$ 211,736.00	\$ 424,926.04
Expenditures						
Payroll Expenses	\$ 219,544.34	\$ 122,812.08	\$ 342,356.42	\$ 188,982.72	\$ 153,373.70	\$ 342,356.42
Professional Services	1,500.00	\$ -	1,500.00	750.00	750.00	1,500.00
Training and Travel	746.00	\$ -	746.00	746.00	-	746.00
Operational Expenses	36,505.22	\$ 82,232.37	118,737.59	52,445.17	66,292.42	118,737.59
Equipment and Library Resources	9,363.53	\$ -	9,363.53	3,929.61	5,433.92	9,363.53
Total Expenditures	\$ 267,659.09	\$ 205,044.45	\$ 472,703.54	\$ 246,853.50	\$ 225,850.04	\$ 472,703.54
Excess of revenues over (under) expenditures	\$ -	\$ (47,777.50)	\$ (47,777.50)	\$ (33,663.46)	\$ (14,114.04)	\$ (47,777.50)
Fund Balances July 1, 2017	-	248,106.08	248,106.08	151,580.69	96,525.39	248,106.08
Fund Balances 2016-2018 School Year	\$ -	\$ 200,328.58	\$ 200,328.58	\$ 117,917.23	\$ 82,411.35	\$ 200,328.58
**OJA Funds						
Fund 19801	\$ 16,633.24					
Fund 19901	\$ 226,064.18					
Fund 20500	\$ 15,961.67					
Fund 40500	\$ 9,000.00					
	\$ 267,659.09					



**Office of Juvenile Affairs
Oklahoma Youth Academy
Encumbrances for Approval - School Year 2018-2019
September 12, 2018 Board Meeting**

Encumbrance#	Description	Vendor	Campus		
			COJC	SOJC	Total
2019-063	Microsoft Office 365 & 2007 paper back	Amazon	-	189.34	189.34
2019-064	Headphones to listen to students online tutorials	School Outfitters	366.70	366.70	733.40



Office of Juvenile Affairs
Oklahoma Youth Academy
Final Expenses (Encumbrances) Approval - School Year 2017-2018
September 12, 2018 Board Meeting

Encumbrance#	Description	Vendor	Campus		
			COJC (972)	SOJC (975)	Total
2018-001	Payroll	All School Employees	1,099,065.19	987,534.86	2,086,600.05
2018-002	Telecommunication Services	AT&T	744.67	912.26	1,656.93
2018-004	Drinking water	Authority Order P-Card/Culligan Water	297.00	-	297.00
2018-005	Lodging for teachers training	AUTHORITY ORDER-PCARD/Embassy Suites - M White	93.00		93.00
2018-005	Lodging for teachers training	AUTHORITY ORDER-PCARD/Fairfield Inn Stillwater (M Goff)		498.00	498.00
2018-005	Lodging for teachers training	AUTHORITY ORDER-PCARD/Knights Inn (E Walker)		49.99	49.99
2018-005	Lodging for teachers training	AUTHORITY ORDER-PCARD/Sheraton MWC - M Goff		119.00	119.00
2018-006	Teachers training registration	Authority Order P-Card/OK Dept of Vo-Tech	50.00	50.00	100.00
2018-008	Copiers Lease	Authority Order P-Card/Standley System	5,947.63	4,612.94	10,560.57
2018-009	Office and school supplies	Authority Order P-Card/Staples	2,388.12	699.96	3,088.08
2018-011	Food and condiments	Authority Order P-Card/Sysco	78,772.56	82,801.93	161,574.49
2018-013	Graduation Expenses	Authority Order P-Card/Walmart	35.29	-	35.29
2018-014	School Automotive Supplies	Authority Order P-Card/Amazon		1,064.92	1,064.92
2018-015	Library Software	Book Systems		725.00	725.00
2018-016	Adaptive Intervention Program	Edmentum		17,991.70	17,991.70
2018-017	Psych-Educational Evaluation	Educational Diagnostic Testing Services	575.00	575.00	1,150.00
2018-018	Unemployment	Employment Security Commission	1,487.74	5,263.92	6,751.66
2018-019	Deep Freeze/Insight Software(monitored PC activities)	Faronics	2,400.50	2,400.50	4,801.00
2018-020	Administrator Software(monitored Chromebooks activities)	GoGuardian	1,282.50	1,282.50	2,565.00
2018-021	Learning Package (one-month extension)	Odysseyware	1,187.25	1,187.25	2,374.50
2018-022	E-rate management services	Kellogg & Sovereign Consulting	2,000.00	2,000.00	4,000.00
2018-023	Grade Book, Personnel Records, Accounting System	Municipal Accounting System	2,975.00	2,975.00	5,950.00
	Total this Page		1,199,301.45	1,112,744.73	2,312,046.18



Office of Juvenile Affairs
Oklahoma Youth Academy
Final Expenses (Encumbrances) Approval - School Year 2017-2018
September 12, 2018 Board Meeting

Encumbrance#	Description	Vendor	Campus		
			COJC (972)	SOJC (975)	Total
2018-024	FICA Savings, Surety Bonds	Office of Management Enterprise Services	1,853.92	1,870.55	3,724.47
2018-025	Federal Match	Teachers Retirement System	682.74	2,293.05	2,975.79
2018-027	Treasurer/Encumbrance Clerk Training	OSSBA	150.00	150.00	300.00
2018-028	Auditor's Fee	Wilson, Dotson & Associates, PLLC	2,600.00	2,600.00	5,200.00
2018-029	Treasurer, Encumbrance & Minute Clerk, Consultant	Office of Juvenile Affairs	36,980.04	37,159.41	74,139.45
2018-030	Canteen employees, food handling	Office of Juvenile Affairs	45,114.89	38,710.61	83,825.50
2018-031	Psych-Evaluation Materials	Pearson Clinical Assessment	544.24	544.34	1,088.58
2018-032	Tuition fee - Teachers Continuing Education	Southwestern Oklahoma State University		1,994.38	1,994.38
2018-033	Principal and Special Ed Director Lodging	AUTHORITY ORDER-PCARD/Country Inn-L Sanchez		90.00	90.00
2018-033	Principal and Special Ed Director Lodging	AUTHORITY ORDER-PCARD/Hampton Inn(Sanchez/Parsons)	461.00		461.00
2018-033	Principal and Special Ed Director Lodging	AUTHORITY ORDER-PCARD/Holiday Inn Express (Sanchez/Parsons)	279.00	3,884.56	4,163.56
2018-035	Chrome Books	Dell	3,763.65	3,763.65	7,527.30
2018-037	Art Supplies	Nasco Arts & Crafts	855.84		855.84
2018-039	Periodicals - Readers' Digest	TMB	15.00		15.00
2018-042	Periodicals - Time Magazine	Time Consumer Service	49.00		49.00
2018-046	Registration - OASCD Developing Educational Leaders	OK Assn for Supervision and Curriculum Development	125.00	125.00	250.00
2018-048	Tuition fee -Spring 2018 (Special Ed Director)	Southwestern Oklahoma State University	997.19	997.19	1,994.38
2018-050	Periodicals - Readers' Digest	TMB		15.00	15.00
2018-052	Periodicals - Highlights Magazine	Highlights for Children		39.96	39.96
2018-053	Periodicals - Time Magazine	Time Consumer Service		30.00	30.00
2018-055	Digital Timer/Ear Sstereo headphones	Amazon.com		121.68	121.68
2018-056	Periodicals-National Geographic	National Geographic		38.00	38.00
	Total this Page		94,471.51	94,427.38	188,898.89



Office of Juvenile Affairs
Oklahoma Youth Academy
Final Expenses (Encumbrances) Approval - School Year 2017-2018
September 12, 2018 Board Meeting

Encumbrance#	Description	Vendor	Campus		
			COJC (972)	SOJC (975)	Total
2018-057	Travel Reimbursements	Adler,Brandon		142.28	142.28
2018-057	Travel Reimbursements	Carrada-Johnson,Claudia		102.00	102.00
2018-057	Travel Reimbursements	Dixon,Charlena		141.68	141.68
2018-057	Travel Reimbursements	Goff,Mikeal		457.50	457.50
2018-057	Travel Reimbursements	Sanchez,Leticia	2,471.61		2,471.61
2018-057	Travel Reimbursements	Scypion,Steven		141.94	141.94
2018-059	Task Chairs	Oklahoma Correctional Industries		576.00	576.00
2018-060	Posters – revised from previous month from \$110 to \$220	Great Expectations	126.00	126.00	252.00
2018-061	Headphones	Smith Gear	84.50	84.50	169.00
2018-067	Tution fees - Summer & Fall 2018: Sonya Parson	SW OSU		2,744.97	2,744.97
2018-070	Adaptive/Fixed Form Assessment License	Edmentum		3,629.05	3,629.05
2018-071	Woodcock Johnson Achievement Standard	Houghton Mifflin Harcourt	198.61	198.61	397.22
2018-072	Vineland-3 Parent Kit and Teacher Form	Pearson Clinical Assessment	213.01	213.01	426.02
2018-077	Portable Evaporative Cooler	Grainger		1,200.00	1,200.00
2018-078	Reimbursement of Teachers' Certification fee	Melissa Monson		149.95	149.95
2018-083	Reimbursement - Teacher examination fees	Elizabeth Parker		262.00	262.00
2018-084	Reimbursement - Teacher examination fees	Laura Thompson		525.00	525.00
	Total this Page		3,093.73	10,694.49	13,788.22
	T O T A L 2017-2018 Expenditures		1,296,866.69	1,217,866.60	2,514,733.29



**Office of Juvenile Affairs
Oklahoma Youth Academy Charter School
Board of Director's Meeting
September 17, 2018**